

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Frontier School Corporation (8525)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<u>Student Academic Achievement</u>	Regular Programs	\$2,693,049	\$2,645,531	\$2,779,327	\$2,808,052	4.3%	1.0%	34.59%
	Learning Disability	\$558,538	\$507,917	\$514,964	\$640,795	14.7%	24.4%	7.89%
	Vocational Education	\$276,009	\$280,006	\$228,996	\$252,434	-8.5%	10.2%	3.11%
	Instruction, Related Technology	\$100,058	\$113,735	\$93,474	\$88,978	-11.1%	-4.8%	1.10%
	Library/Media Services	\$114,413	\$188,889	\$129,198	\$77,738	-32.1%	-39.8%	.96%
	Textbooks for Rent or Resale	\$64,309	\$68,346	\$81,558	\$73,914	14.9%	-9.4%	.91%
	Culturally Different	\$47,738	\$49,254	\$52,352	\$51,021	6.9%	-2.5%	.63%
	Improvement of Instruction	\$32,318	\$73,974	\$39,864	\$48,307	49.5%	21.2%	.60%
	Special Education Preschool	\$0	\$15,066	\$35,750	\$33,000	N/A	-7.7%	.41%
	Payments to Other Governmental Units Within State	\$76,060	\$58,132	\$19,983	\$29,381	-61.4%	47.0%	.36%
	Gifted And Talented	\$36,324	\$28,684	\$31,188	\$28,320	-22.0%	-9.2%	.35%
	Remediation Testing	\$23,460	\$35,327	\$29,829	\$16,742	-28.6%	-43.9%	.21%
	Summer School Programs	\$15,273	\$13,166	\$8,275	\$3,128	-79.5%	-62.2%	.04%
	Other Support Service, Instructional Staff	\$0	\$1,000	\$1,000	\$0	N/A	-100.0%	.0%
	Total	\$4,037,549	\$4,079,026	\$4,045,759	\$4,151,810	2.8%	2.6%	51.15%
<u>Student Instructional Support</u>	Office of The Principal	\$405,701	\$414,009	\$424,971	\$439,856	8.4%	3.5%	5.42%
	Guidance Services	\$228,212	\$234,266	\$278,654	\$178,296	-21.9%	-36.0%	2.20%
	Health Services	\$47,122	\$46,899	\$43,386	\$47,522	.8%	9.5%	.59%
	Other Support Services, Students	\$3,851	\$3,552	\$359	\$1,402	-63.6%	290.6%	.02%
	Total	\$684,884	\$698,726	\$747,369	\$667,075	-2.6%	-10.7%	8.22%
<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$640,675	\$621,353	\$636,021	\$577,853	-9.8%	-9.1%	7.12%
	Food Services Operations	\$277,715	\$402,660	\$314,167	\$343,486	23.7%	9.3%	4.23%
	Student Transportation	\$489,802	\$348,203	\$285,331	\$307,509	-37.2%	7.8%	3.79%
	Executive Administration	\$186,049	\$196,669	\$180,111	\$212,443	14.2%	18.0%	2.62%
	Board of Education	\$78,291	\$75,739	\$75,547	\$84,111	7.4%	11.3%	1.04%
	Administrative Technology Services	\$0	\$0	\$15,277	\$31,316	N/A	105.0%	.39%
	Fiscal Services	\$13,752	\$14,263	\$27,322	\$14,417	4.8%	-47.2%	.18%
	Other Fiscal Services	\$1,095	\$922	\$687	\$1,094	-.1%	59.2%	.01%
	Other Assessments	\$657	\$659	\$846	\$638	-2.8%	-24.6%	.01%
	Personnel Services	\$1,157	\$577	\$367	\$310	-73.2%	-15.5%	.0%
	Other Food Services	\$0	\$0	\$0	\$34	N/A	N/A	.0%
	Ditch Assessments	\$0	\$0	\$22	\$9	N/A	-61.4%	.0%
	Public Information Services	\$473	\$390	\$0	\$0	-100.0%	N/A	.0%

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	Total	\$1,689,666	\$1,661,435	\$1,535,698	\$1,573,220	-6.9%	2.4%	19.38%
<i>Nonoperational</i>								
	Debt Services	\$1,056,657	\$1,176,804	\$1,288,163	\$1,264,075	19.6%	-1.9%	15.57%
	Facilities Acquisition and Construction	\$332,971	\$272,916	\$237,769	\$274,130	-17.7%	15.3%	3.38%
	Athletic Coaches	\$122,517	\$115,350	\$110,435	\$107,877	-11.9%	-2.3%	1.33%
	Building Acquisition, Construction and Improvements	\$68,689	\$15,691	\$55,658	\$52,784	-23.2%	-5.2%	.65%
	Common School Fund	\$0	\$0	\$16,218	\$15,936	N/A	-1.7%	.20%
	Building Acquisition, Construction and Improvement	\$205,673	\$204,393	\$115,095	\$10,507	-94.9%	-90.9%	.13%
	Nonprogramed Charges	\$2,000	\$1,000	\$1,000	\$0	-100.0%	-100.0%	.0%
	Other Community Services	\$0	\$0	\$393	\$0	N/A	-100.0%	.0%
	Community Service Operations	\$416	\$567	\$718	\$0	-100.0%	-100.0%	.0%
	Total	\$1,788,922	\$1,786,721	\$1,825,450	\$1,725,309	-3.6%	-5.5%	21.25%
	Grand Total	\$8,201,022	\$8,225,908	\$8,154,276	\$8,117,415	-1.0%	-.5%	100.0%